

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2013
AND FOR THE YEAR THEN ENDED

WITH
INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

Annual Financial Statements
As of and for the Year Ended December 31, 2013
With Supplemental Information Schedules

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TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

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INDEPENDENT AUDITOR'S REPORT



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INDEPENDENT AUDITOR'S REPORT

Police Jurors
Tensas Parish Police Jury
St. Joseph, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury (Police Jury), as of and for the year ended December 31, 2013, which collectively comprise the basic financial statements of the Parish's primary government, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data of the Parish's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Parish's primary government unless the Parish also issues financial statements for the financial reporting entity that includes the financial data for its component units. The Parish has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualifying Opinion on Aggregate Remaining Fund Information," the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the Tensas Parish Police Jury, as of December 31, 2013, or the changes in financial position thereof for the year then ended.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualifying Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Tensas Parish Police Jury as of December 31, 2013, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Tensas Parish Police Jury as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 8 and 30 through 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tensas Parish Police Jury's basic financial statements. The schedule of compensation paid Police Jurors and the Schedule of Insurance Coverage described in the accompanying table of contents are presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 30, 2014, on our consideration of the Tensas Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended for the information of the Members of the Tensas Parish Police Jury, and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silas Simmons, LLP

Natchez, Mississippi
May 30, 2014

SECTION I
REQUIRED SUPPLEMENTAL INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2013

As management of the Tensas Parish Police Jury, we offer readers of the Tensas Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the audit.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities by \$11,112,921 in 2013 and \$10,615,368 in 2012.
- Total revenues exceeded expenditures by \$497,553 in 2013 and revenues exceeded expenditures by \$705,328 in 2012.
- The Police Jury had net capital assets of \$8,567,911 and has a \$1,153,571 debt associated with capital assets as of December 31, 2013.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Tensas Parish Police Jury's basic financial statements. The Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Police Jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Jury is improving or deteriorating.

The statement of activities presents information showing how the Police Jury's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Police Jury that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt is also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 9 - 10 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 11 - 15 of this report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2013

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 to 29 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets exceeded liabilities by \$11,112,921 as of December 31, 2013, and \$10,615,368 as of December 31, 2012.

Net Position as of December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Current assets	\$ 3,076,453	\$ 2,849,128
Restricted assets	973,759	950,993
Capital assets	<u>8,567,911</u>	<u>8,119,188</u>
Total assets	<u>\$ 12,618,123</u>	<u>\$ 11,919,309</u>
Current liabilities	\$ 249,979	\$ 972,101
Long-term liabilities	<u>1,255,223</u>	<u>331,840</u>
Total liabilities	<u>\$ 1,505,202</u>	<u>\$ 1,303,941</u>
Net position		
Investment in capital assets, net of related debt	\$ 7,414,340	\$ 7,186,288
Restricted	973,759	950,993
Unrestricted	<u>2,724,822</u>	<u>2,478,087</u>
Total net position	<u>\$ 11,112,921</u>	<u>\$ 10,615,368</u>

The following is a summary of the statement of activities:

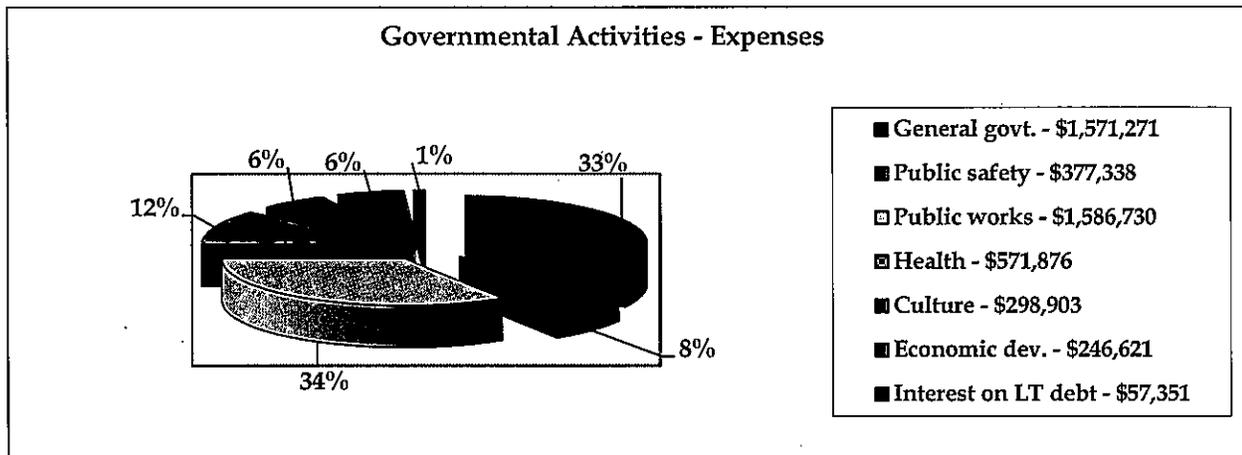
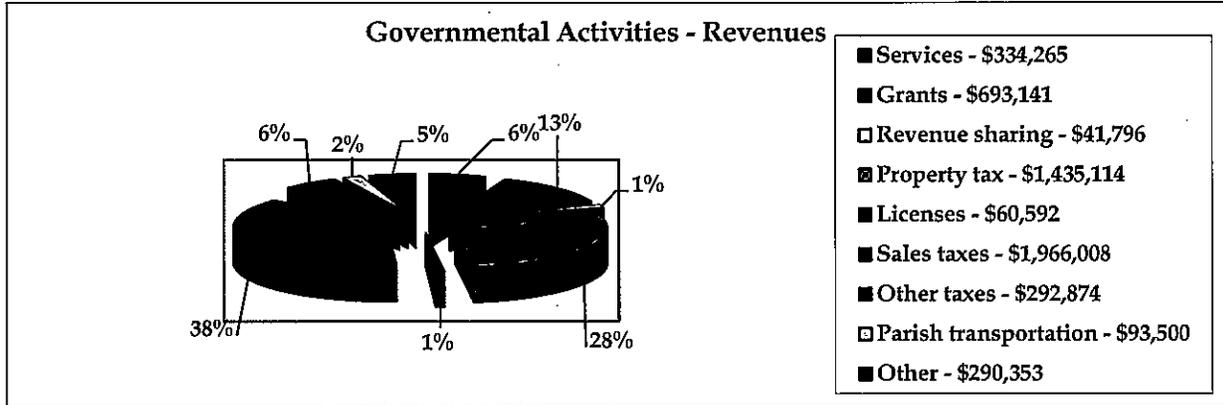
	<u>2013</u>	<u>2012</u>
Revenues		
Program revenues	\$ 1,027,406	\$ 1,437,470
General revenues	<u>4,180,237</u>	<u>3,786,357</u>
Total revenues	<u>\$ 5,207,643</u>	<u>\$ 5,223,827</u>
Expenses		
General government	\$ 1,571,271	\$ 1,459,220
Public safety	377,338	410,692
Public works	1,586,730	1,580,268
Health and welfare	571,876	540,909
Culture and recreation	298,903	301,632
Economic development	246,621	208,464
Interest on long-term debt	<u>57,351</u>	<u>17,314</u>
Total expenses	<u>\$ 4,710,090</u>	<u>\$ 4,518,499</u>
Increase in net position	\$ 497,553	\$ 705,328
Net position, January 1	<u>10,615,368</u>	<u>9,910,040</u>
Net position, December 31	<u>\$ 11,112,921</u>	<u>\$ 10,615,368</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2013

The following are a graphical representation of information presented in the statement of activities for governmental activities. Business activities are insignificant and are not presented in graph form.



The notes to the financial statements have additional information presented that is essential to a full understanding of the data provided in the government-wide financial statements.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2013

COMMENTS ON GENERAL FUND AND OTHER MAJOR FUND COMPARISONS

The Police Jury's budget was amended once during the last year. The final budgeted expenditures for all major funds totaled \$4,603,416 and revenues were budgeted at \$3,313,804.

Actual revenues were over budgeted for all major funds totaled by \$394,452 and actual expenditures were under the budgeted amounts by \$215,427. The budget was amended to primarily reflect additional grant revenues and expenditures and changes in taxes and other income.

CAPITAL ASSETS

As of December 31, 2013, the Police Jury had \$8,567,911 invested in capital assets net of accumulated depreciation, including land of \$743,698, that is not being depreciated. This year there were additions of \$903,684 in all the funds. Additions were as follows:

Library books	\$	14,072
Safety building completion		664,298
Mini excavator		102,223
Fire station (in progress)		18,535
Furniture and computers - safety building		61,665
2013 Chevrolet		37,091
Camera		<u>5,800</u>
 Total additions	 \$	 <u>903,684</u>

Infrastructure assets (roads and bridges) are included in capital assets only as added currently.

MANAGEMENT COMMENTS AND PLANS

The Jury has acquired a \$250,000 grant from USDA to purchase land adjoining the Port property. The Jury is still in negotiations to acquire the land.

The Jury made a land swap with Agriliance/Land of Lakes. The Agriliance building is 95% complete. The Jury has obtained a \$75,000 grant from the Delta Regional Authority to renovate the building that was previously owned by Agriliance that is located at the Tensas Parish Port. An appraisal is being obtained before renovations can be done due to the flood plain requirements. Capital outlay monies have been appropriated for Phase 1 of the Port infrastructure project and plans are being finalized to install a scale at the Port site.

The Tensas Parish safety building construction is now complete. The entities now housed in the facility include the Tensas Parish Police Jury, the Tensas Parish Sheriff's Office, Office of Emergency Preparedness, and the Tensas Parish Fire District No. 1. The Jury officially named the facility the Tensas Parish Government Complex. The Tensas Parish Sheriff's Office investigators and support personnel are now housed in the former Tensas Parish Police Jury building.

A grant for a mini-excavator has been obtained from the Office of Community Development and the purchase was made in 2013. The Jury contributed approximately \$20,000 to the purchase.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2013

MANAGEMENT COMMENTS AND PLANS (continued)

The Jury has created the Tensas Parish Airport Commission. The Jury, along with the Commission, is still in the process of upgrading the Tensas Parish Airport. The Jury has applied for a grant through the Delta Regional Authority and DOTD to install two fuel tanks for the airport.

The new bridge construction for Dunbar Road has been completed. Funds were provided through the Louisiana DOTD.

The Waterproof Fire Station construction is nearing completion. Grant monies were obtained from the Office of Community Development for this project.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. Any questions about this report or request for additional information may be directed to Cathy Darden, Secretary-Treasurer, 205 Hancock Street, St. Joseph, LA 71366.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2013

ASSETS

Cash and cash equivalents	\$	2,313,344
Receivables		763,109
Amounts held by trustee for landfill closure and post-closure care costs		944,665
Restricted assets		29,094
Capital assets, net		<u>8,567,911</u>
Total assets	\$	<u>12,618,123</u>

LIABILITIES

Accounts, salaries, and other payables	\$	156,049
Intergovernmental payables		54,048
Long-term liabilities		
Due within one year		39,882
Due in more than one year		<u>1,255,223</u>
Total liabilities	\$	<u>1,505,202</u>

NET POSITION

Invested in capital assets, net of related debt	\$	7,414,340
Restricted for:		
Debt service		29,094
Landfill closure		944,665
Unrestricted		<u>2,724,822</u>
Total net position	\$	<u>11,112,921</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Program Revenues			Net (Expense), Revenue, and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<u>FUNCTIONS/PROGRAMS</u>					
<i>Primary government:</i>					
<i>Governmental activities:</i>					
General government:					
Legislative	\$ 175,453	\$ -	\$ -	\$ -	\$ (175,453)
Judicial	383,006	-	-	-	(383,006)
Elections	31,365	-	-	-	(31,365)
Finance and administrative	458,456	-	-	-	(458,456)
Other general administrative	522,991	-	-	-	(522,991)
Public safety	377,338	227,193	-	673,141	522,996
Public works	1,586,730	104,725	-	-	(1,482,005)
Health and welfare	571,876	-	20,000	-	(551,876)
Culture and recreation	298,903	-	-	-	(298,903)
Economic development	246,621	2,347	-	-	(244,274)
Interest on long-term debt	57,351	-	-	-	(57,351)
Total governmental activities	<u>\$ 4,710,090</u>	<u>\$ 334,265</u>	<u>\$ 20,000</u>	<u>\$ 673,141</u>	<u>\$ (3,682,684)</u>
General revenue:					
Taxes:					
Ad valorem					\$ 1,435,114
Sales					1,966,008
Other taxes					292,874
Licenses and permits					60,592
State funds:					
Parish transportation					93,500
State revenue sharing					41,796
Fire insurance rebates					20,445
Investment income					12,352
Other revenues					257,556
Total general revenue					<u>\$ 4,180,237</u>
Changes in net position					\$ 497,553
Net position, beginning of year					<u>10,615,368</u>
Net position, end of year					<u>\$ 11,112,921</u>

The accompanying notes are an integral part of this statement.

SECTION III
FUND FINANCIAL STATEMENTS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANAGOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2013

	Major Funds							Other Governmental Funds	Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Ambulance Rededication Fund	Landfill Site Fund	Fire Protection Fund		
ASSETS									
Cash and cash equivalents	\$ 647,472	\$ 92,274	\$ 50,063	\$ 521,608	\$ -	\$ 920	\$ 26,526	\$ 990,980	\$ 2,329,843
Receivables	267,562	69,172	66,559	88,939	-	-	15,366	255,511	763,109
Amounts held by trustee for landfill closure and post-closure care costs	-	-	-	-	-	944,665	-	-	944,665
Restricted assets	-	-	-	-	-	-	-	29,094	29,094
Due from other funds	-	24,330	26,347	-	-	-	6,082	28,381	85,140
Total assets	<u>\$ 915,034</u>	<u>\$ 185,776</u>	<u>\$ 142,969</u>	<u>\$ 610,547</u>	<u>\$ -</u>	<u>\$ 945,585</u>	<u>\$ 47,974</u>	<u>\$ 1,303,966</u>	<u>\$ 4,151,851</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts, salaries, and other payables	\$ 24,370	\$ 26,679	\$ 30,612	\$ 10,235	\$ -	\$ -	\$ -	\$ 64,153	\$ 156,049
Bank overdraft	-	-	-	-	16,499	-	-	-	16,499
Due to other funds	85,140	-	-	-	-	-	-	-	85,140
Intergovernmental payables	-	-	-	-	-	-	54,048	-	54,048
Total liabilities	<u>\$ 109,510</u>	<u>\$ 26,679</u>	<u>\$ 30,612</u>	<u>\$ 10,235</u>	<u>16,499</u>	<u>\$ -</u>	<u>\$ 54,048</u>	<u>\$ 64,153</u>	<u>\$ 311,736</u>
Fund balances:									
Restricted for:									
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,094	\$ 29,094
Landfill closure	-	-	-	-	-	945,585	-	-	945,585
Committed for:									
Special revenue projects	-	159,097	112,357	600,312	(16,499)	-	(6,074)	1,210,719	2,059,912
Unassigned, reported in:									
General	805,524	-	-	-	-	-	-	-	805,524
Total fund balances	<u>\$ 805,524</u>	<u>\$ 159,097</u>	<u>\$ 112,357</u>	<u>\$ 600,312</u>	<u>\$ (16,499)</u>	<u>\$ 945,585</u>	<u>\$ (6,074)</u>	<u>\$ 1,239,813</u>	<u>\$ 3,840,115</u>
Total liabilities and fund balances	<u>\$ 915,034</u>	<u>\$ 185,776</u>	<u>\$ 142,969</u>	<u>\$ 610,547</u>	<u>\$ -</u>	<u>\$ 945,585</u>	<u>\$ 47,974</u>	<u>\$ 1,303,966</u>	<u>\$ 4,151,851</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2013

Total Fund Balances - Governmental Funds (Statement C)	\$	3,840,115
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land, buildings, and equipment	\$	13,458,645	
Less accumulated depreciation		<u>(4,890,734)</u>	8,567,911

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund liabilities.		<u>(1,295,105)</u>
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Net Position (Statement A)	\$	<u><u>11,112,921</u></u>
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TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Major Funds							Total	
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Ambulance Rededication Fund	Landfill Site Fund	Fire Protection Fund		Other Governmental Funds
REVENUES									
Taxes:									
Ad valorem	\$ 871,077	\$ -	\$ -	\$ 172,980	\$ -	\$ -	\$ -	\$ 391,057	\$ 1,435,114
Sales taxes	-	610,364	652,646	-	-	-	-	702,998	1,966,008
Other taxes	292,874	-	-	-	-	-	-	-	292,874
Licenses and permits	60,592	-	-	-	-	-	-	-	60,592
Intergovernmental revenues:									
Federal funds - federal grants	-	-	-	-	381,206	-	-	-	381,206
State funds:									
Parish transportation funds	-	93,500	-	-	-	-	-	-	93,500
State revenue sharing	15,245	-	-	7,645	-	-	-	18,906	41,796
Fire insurance rebates	20,445	-	-	-	-	-	-	-	20,445
Other state grants	20,000	-	-	-	194,260	-	-	97,675	311,935
Fees, charges, and commissions									
for services	-	-	-	-	-	104,725	-	116,421	221,146
Fines and forfeitures	-	-	-	-	-	-	-	113,119	113,119
Investment income	268	89	44	760	7	9,705	7	1,472	12,352
Other revenues	101,334	106,410	-	265	-	-	-	49,547	257,556
Total revenues	\$ 1,381,835	\$ 810,363	\$ 652,690	\$ 181,650	\$ 575,473	\$ 114,430	\$ 7	\$ 1,491,195	\$ 5,207,643
EXPENDITURES									
General government									
Legislative	\$ 175,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,453
Judicial	141,218	-	-	-	-	-	-	241,788	383,006
Elections	31,365	-	-	-	-	-	-	-	31,365
Finance and administrative	275,572	32,571	21,995	-	-	286	5,461	111,517	458,456
Other general government	358,408	-	-	11,054	44,762	-	-	-	403,170
Public safety	131,193	-	-	-	-	-	-	162,414	293,607
Public works	-	1,125,829	-	-	-	-	-	357,441	1,483,270

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TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Major Funds							Other Governmental Funds	Total
	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Ambulance Rededication Fund	Landfill Site Fund	Fire Protection Fund		
Health and welfare	\$ 8,586	\$ -	\$ 366,852	\$ 145,201	\$ -	\$ -	\$ -	\$ -	\$ 520,639
Culture and recreation	941	-	-	-	-	-	-	200,556	201,497
Economic development	-	-	-	-	-	-	-	246,621	246,621
Debt service:									
Principal retirement	-	-	-	-	832,979	-	-	41,000	873,979
Interest and bank charges	-	-	-	-	41,721	-	-	15,630	57,351
Capital outlay	-	-	-	-	797,822	-	-	105,862	903,684
Total expenditures	<u>\$ 1,122,736</u>	<u>\$ 1,158,400</u>	<u>\$ 388,847</u>	<u>\$ 156,255</u>	<u>\$ 1,717,284</u>	<u>\$ 286</u>	<u>\$ 5,461</u>	<u>\$ 1,482,829</u>	<u>\$ 6,032,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 259,099</u>	<u>\$ (348,037)</u>	<u>\$ 263,843</u>	<u>\$ 25,395</u>	<u>\$ (1,141,811)</u>	<u>\$ 114,144</u>	<u>\$ (5,454)</u>	<u>\$ 8,366</u>	<u>\$ (824,455)</u>
OTHER FINANCING SOURCES (USES)									
Funds borrowed	\$ -	\$ -	\$ -	\$ -	\$ 1,094,650	\$ -	\$ -	\$ -	\$ 1,094,650
Transfers in	331,700	488,227	-	-	269,565	-	-	168,593	1,258,085
Transfers (out)	(473,036)	(44,437)	(269,565)	-	(288,200)	(88,800)	(1,000)	(93,047)	(1,258,085)
Total other financing sources (uses)	<u>\$ (141,336)</u>	<u>\$ 443,790</u>	<u>\$ (269,565)</u>	<u>\$ -</u>	<u>\$ 1,076,015</u>	<u>\$ (88,800)</u>	<u>\$ (1,000)</u>	<u>\$ 75,546</u>	<u>\$ 1,094,650</u>
Net change in fund balances (deficit)	\$ 117,763	\$ 95,753	\$ (5,722)	\$ 25,395	\$ (65,796)	\$ 25,344	\$ (6,454)	\$ 83,912	\$ 270,195
FUND BALANCES - BEGINNING	<u>687,761</u>	<u>63,344</u>	<u>118,079</u>	<u>574,917</u>	<u>49,297</u>	<u>920,241</u>	<u>380</u>	<u>1,155,901</u>	<u>3,569,920</u>
FUND BALANCES - ENDING	<u>\$ 805,524</u>	<u>\$ 159,097</u>	<u>\$ 112,357</u>	<u>\$ 600,312</u>	<u>\$ (16,499)</u>	<u>\$ 945,585</u>	<u>\$ (6,074)</u>	<u>\$ 1,239,813</u>	<u>\$ 3,840,115</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

Total Net Change in Fund Balances - Governmental Funds (Statement E)	\$	270,195
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period:

Capital outlay	\$	903,684	
Depreciation expense		<u>(454,961)</u>	448,723

Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Proceeds from loans are a revenue in the governmental funds, but increases long-term debt in the statement of net position.

Proceeds from loans	\$	(1,094,650)	
Repayment of long-term liabilities		<u>873,979</u>	(220,671)

Governmental funds do not report an increase in landfill closure/post-closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, they are recognized as an expense as they accumulate.

Increase in debt created by landfill life closure costs		<u>(694)</u>
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Change in Net Position of Governmental Activities (Statement B)	\$	<u>497,553</u>
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The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

INTRODUCTION

1. The Tensas Parish Police Jury was created by Legislative act in the 1800's.
2. The Police Jury is the governing body of Tensas Parish, Louisiana.
3. The Police Jury consists of seven jurors elected to represent the various districts in the Parish. The Jurors serve four year terms, which expire December 31, 2015. The Jurors are paid \$1,600 per month. The President receives \$2,000 per month.
4. Tensas Parish is located along the Mississippi River in Northeast Louisiana. The land area of the Parish is approximately 602 square miles.
5. Tensas Parish has a population of 5,252.
6. The Police Jury has 18 full-time employees and 3 part-time employees and maintains 155 miles of roads.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Police Jury has oversight of other component units that are blended into the Police Jury's basic financial statements.

Blended component units of the Police Jury are Gravity Drainage Districts No. 1, No. 2, and No. 3, and the Tensas Parish Library. These component units, despite being legally separate from the Police Jury, are so intertwined with the primary government that they are, in substance, the same as the primary government. These component units are reported as part of the primary government in both the fund financial statements and the government-wide financial statements. The blended component unit's balances and transactions are reported in the same manner as the balances and transactions of the Police Jury itself. These entities are reported in the Nonmajor Special Revenue Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Government-Wide and Fund Financial Statements (continued)

These component units are as follows:

Component Unit

Fire Protection District No. 1 of Tensas Parish
 Lake Bruin Recreation and Water Conservation District
 Lake Bruin Waterworks District No. 1
 Tensas Economic and Industrial Development District (not active)
 Tensas Parish Agricultural Arena Commission (not active)
 Tensas Parish Clerk of Court
 Tensas Parish Hospital Service District (not active)
 Tensas Parish Sheriff
 Tensas Parish Tax Assessor

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported in separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The Police Jury reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

Road Fund - This fund accounts for funds used to maintain roads.

Ambulance Fund - This fund accounts for funds used to operate the ambulance services.

Health Unit Fund - This fund accounts for funds used to operate the health unit.

Ambulance Rededication Fund - This fund accounts for excess funds rededicated out of the Ambulance Fund for the construction related to courthouse facilities. Funds this year are being spent for the construction of the safety building which will house the Police Jury, Sheriff, and related public safety entities.

Landfill Site Fund - This fund accounts for the operation of the landfill.

Fire Protection Fund - accounts for the activities relating to the collection and remittance of the one-quarter of one percent sales tax approved by the voters for a period of ten years. The net proceeds of the tax (after cost of collections) are dedicated for the purpose of establishing and maintaining a Parish-wide fire protection district. The net proceeds are remitted to the Fire Protection District No. 1 of Tensas Parish for subsequent disbursement by the board of commissioners for fire protection in the Parish.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Police Jury's policy to use restricted resources first, then unrestricted resources as they are needed.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair value.

D. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Taxes due for:			
General fund	16.92	16.92	Indefinite
Court system building	12.87	12.87	2017
Drainage District No. 1	9.71	9.71	2016
Drainage District No. 2	3.11	3.11	2021
Drainage District No. 3	3.77	3.77	2023
Health unit	3.36	3.36	2016
Library	4.87	4.87	2016

The following is the principal taxpayer and related property tax revenue for the Parish:

	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
American River Transport Company	Barge line	\$ 11,730,620	24.5%	\$ 319,407

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Receivables and Payables (continued)

Sales taxes are authorized as follows:

	<u>Levied Percent</u>	<u>Expiration Date</u>
Landfill and garbage collection	1.00%	Indefinite
Roads	1.00%	Indefinite
Economic development	.50%	2023
Fire protection	.25%	2019
Ambulance	.75%	2023

E. Restricted Assets and Reserved Equity

Restricted assets represent those assets that are legally separated for a specific purpose. Restricted assets at December 31, 2013, were as follows:

Restricted for landfill closure	\$ 944,665
Restricted for debt service	<u>29,094</u>
Total	<u>\$ 973,759</u>

F. Elimination and Reclassifications

In the process of compiling data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

G. Capital Assets

Capital assets, which include property, plant, equipment, and land assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (97% of capital assets are reported at actual cost) if historical cost is not available. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets. Infrastructure assets (roads and bridges) are not included for those items acquired prior to January 1, 2004.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10-40 years
Equipment and furniture (including vehicles)	5-10 years
Books, periodicals, and law books	7-10 years

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences

Employees of the Police Jury earn 5 to 10 days of noncumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of noncumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the District. At December 31, 2013, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt is reported as liabilities in the applicable governmental activities statement of net position.

J. Fund Equity

Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Fund Equity (continued)

- Unassigned fund balance - amounts that are available for any purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

The Police Jury establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Police Jury through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

In the general fund, the Police Jury strives to maintain an unassigned fund balance to be used for unanticipated emergencies.

The page labeled Statement of Net Position (Statement A) and the page labeled Statement of Activities (Statement B) display information about the Jury as a whole. These statements include all the financial activities of the Jury. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

K. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Information

The Police Jury uses the following budget practices:

Budgets - Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

A. Budget Information (continued)

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2013, the Police Jury has cash and cash equivalents (book balances) totaling \$2,358,937 as follows:

Demand deposits	\$ 1,999,937
Time deposits	<u>359,000</u>
Total	<u>\$ 2,358,937</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2013, the Police Jury has \$1,649,975 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$1,149,975 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - RECEIVABLES

The receivables of \$763,109 at December 31, 2013, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>	<u>Fire Protection Fund</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
Taxes:							
Ad valorem	\$ 182,556	\$ -	\$ -	\$ 88,939	\$ -	\$ 175,081	\$ 446,576
Sales and use	-	69,172	66,559	-	15,366	71,692	222,789
Other taxes	85,006	-	-	-	-	-	85,006
Fines	-	-	-	-	-	8,525	8,525
Other	-	-	-	-	-	213	213
Total	<u>\$ 267,562</u>	<u>\$ 69,172</u>	<u>\$ 66,559</u>	<u>\$ 88,939</u>	<u>\$ 15,366</u>	<u>\$ 255,511</u>	<u>\$ 763,109</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 4 - RECEIVABLES (continued)

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

NOTE 5 - INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Police Jury's name.
3. Uninsured and unregistered, with securities held by the counter party, or its trust department or agent but not in the Police Jury's name.

At the end of the year, the Police Jury's investment balances were as follows:

Type of Investment	Category			Carrying Amount	
	1	2	3	Fair Value	Amortized Cost
Federal agencies	\$ 944,665	\$ -	\$ -	\$ 912,408	\$ 944,665

NOTE 6 - INTERFUND RECEIVABLES/PAYABLES (FSS LEVEL ONLY)

Due to Other Funds	Due from Other Funds	
Road Fund	General Fund	\$ 24,330
Ambulance Fund	General Fund	26,347
Fire Protection Fund	General Fund	6,082
Nonmajor Fund	General Fund	<u>28,381</u>
		<u>\$ 85,140</u>

The purpose of the due to/due from balances was to provide funds for operating purposes.

NOTE 7 - CAPITAL ASSETS

A summary of the Police Jury's capital assets follows:

Primary Government	Balance, Beginning	Increase	Decrease	Balance, Ending
Capital assets not being depreciated				
Land	\$ 743,698	\$ -	\$ -	\$ 743,698
Capital assets being depreciated				
Buildings	\$ 7,646,405	\$ 683,139	\$ -	\$ 8,329,544
Furniture, fixtures, and equipment	<u>4,164,858</u>	<u>220,545</u>	-	<u>4,385,403</u>
Total	<u>\$ 11,811,263</u>	<u>\$ 903,684</u>	\$ -	<u>\$ 12,714,947</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 7 - CAPITAL ASSETS (continued)

<u>Primary Government</u>	<u>Balance, Beginning</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance, Ending</u>
Less accumulated depreciation				
Buildings	\$ (1,201,660)	\$ (182,186)	\$ -	\$ (1,383,846)
Furniture, fixtures, and equipment	(3,234,113)	(272,775)	-	(3,506,888)
Total accumulated depreciation	<u>\$ (4,435,773)</u>	<u>\$ (454,961)</u>	<u>\$ -</u>	<u>\$ (4,890,734)</u>
Total depreciable capital assets, net	<u>\$ 7,375,490</u>	<u>\$ 448,723</u>	<u>\$ -</u>	<u>\$ 7,824,213</u>
Governmental activities capital assets, net	<u>\$ 8,119,188</u>	<u>\$ 448,723</u>	<u>\$ -</u>	<u>\$ 8,567,911</u>

Depreciation expense of \$454,961 for the year ended December 31, 2013, was charged to the following governmental functions:

General government	\$ 111,798
Public safety	83,731
Public works	102,766
Health and welfare	51,237
Economic development	8,023
Culture and recreation	97,406
Total	<u>\$ 454,961</u>

NOTE 8 - INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2013, were as follows:

<u>Transfers in</u>	<u>Transfers out</u>	
General Fund	Landfill Site Fund	\$ 75,500
General Fund	Ambulance Rededication	256,200
Road Fund	Ambulance Rededication	32,000
Road Fund	General Fund	389,400
Road Fund	Landfill Site Fund	13,300
Nonmajor Fund	General Fund	83,636
Road Fund	Nonmajor Fund	52,527
Road Fund	Fire Protection Fund	1,000
Ambulance Rededication Fund	Ambulance Fund	269,565
Nonmajor Fund	Road Fund	44,437
Nonmajor Fund	Nonmajor Fund	40,520
		<u>\$ 1,258,085</u>

Transfers are primarily used to cover operating expenses.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$156,049 at December 31, 2013, are as follows:

	General Fund	Road Fund	Ambulance Fund	Health Unit Fund	Other Govern- mental Funds	Total
Salaries and retirement	\$ 8,240	\$ 21,757	\$ -	\$ 2,719	\$ 17,837	\$ 50,553
Withholdings	623	657	-	858	5,110	7,248
Accounts	15,507	4,265	30,612	6,658	41,206	98,248
Total	<u>\$ 24,370</u>	<u>\$ 26,679</u>	<u>\$ 30,612</u>	<u>\$ 10,235</u>	<u>\$ 64,153</u>	<u>\$ 156,049</u>

NOTE 10 - LONG-TERM LIABILITIES

The following is a summary of general long-term debt transactions for the year ended December 31, 2013:

	Public Improvement Bonds	Certificates of Indebtedness	Landfill Closure and Post-closure Care Costs	Total
Long-term debt at January 1, 2013	\$ 700,900	\$ 232,000	\$ 140,840	\$ 1,073,740
Additions	1,094,650	-	694	1,095,344
Reductions	(832,979)	(41,000)	-	(873,979)
Long-term debt payable at December 31, 2013	<u>\$ 962,571</u>	<u>\$ 191,000</u>	<u>\$ 141,534</u>	<u>\$ 1,295,105</u>

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The net book value of equipment under capital leases at December 31 was as follows:

Equipment	\$ 163,000
Less accumulated depreciation	(163,000)
	<u>\$ -</u>

Depreciation in 2013 on capital lease equipment was \$0.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2013:

	Certificates of Indebtedness	Public Improvement Bonds	Landfill Closure and Post-closure Care Costs	Total
Current portion	\$ 27,000	\$ 12,882	\$ -	\$ 39,882
Long-term portion	164,000	949,689	141,534	1,255,223
Total	<u>\$ 191,000</u>	<u>\$ 962,571</u>	<u>\$ 141,534</u>	<u>\$ 1,295,105</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 10 - LONG-TERM LIABILITIES (continued)

Long-term debt is comprised of the following issues:

\$700,900 public improvement bonds - interim financing due in 2013, with interest at 4.5%. Secured by \$974,000 bond anticipation notes, secured by pledge of annual revenues.	\$ 962,571
\$300,000 certificates of indebtedness due in semi-annual interest and principal payments totaling \$37,465 to \$38,118 thru 2019, with interest at 4.95%. Secured by pledge of annual revenues.	191,000
Landfill closure costs: Landfill closure costs estimated to occur in 2176-2206	<u>141,534</u>
Total long-term debt	<u>\$ 1,295,105</u>

Annual debt service requirements to maturity for the following debt reported in the statement of net position are as follows:

Year	Certificate of Indebtedness		Public Improvement Bonds	
	Principal	Interest	Principal	Interest
2014	\$ 27,000	\$ 4,554	\$ 12,882	\$ 29,896
2015	30,000	8,119	13,290	29,488
2016	31,000	6,633	13,712	29,066
2017	33,000	5,099	14,147	28,631
2018	34,000	3,465	14,595	28,183
2019-2023	36,000	1,782	80,217	133,673
2024-2028	-	-	93,762	120,128
2029-2033	-	-	109,925	103,965
2034-2038	-	-	128,107	85,783
2039-2043	-	-	149,741	64,149
2044-2048	-	-	175,027	38,863
2049-2052	-	-	157,166	13,654
Thereafter	-	-	-	-
Total	<u>\$ 191,000</u>	<u>\$ 29,652</u>	<u>\$ 962,571</u>	<u>\$ 705,479</u>

The Police Jury's certificates of indebtedness are governed by the terms of an indenture agreement under which sinking funds are established. At December 31, 2013, the Police Jury was in compliance with this covenant.

NOTE 11 - SOLID WASTE LANDFILL COSTS

State and federal laws and regulations require the Police Jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - SOLID WASTE LANDFILL COSTS (continued)

Although final closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Police Jury reports a portion of those closure and post-closure care costs in long-term debt on Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$141,534 reported as landfill closure and post-closure care liability at December 31, 2013, represents 12% of the estimated capacity of the currently active cells. During 2011, the Police Jury expanded the capacity of the Type I and II landfill from 2,096,640 cubic yards to 14,168,076 cubic yards. The life was extended by 166 additional years. The landfill is projected to be filled in year 2176. The expansion reduced the present value of the estimated cost to close the landfill and post-closure cost. The Police Jury will recognize the remaining cost of closure and post-closure care of \$4,343,290 as the remaining capacity is filled. These amounts are based on the estimated cost to perform closure and post-closure care beginning in year 2176 and continuing for 30 years to year 2206.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During the year ended December 31, 1998, the Police Jury established a trust fund, in accordance with an agreement between the Police Jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and post-closure care costs estimated to be approximately \$4,478,800. The agreement provides that the Police Jury shall make annual contributions of approximately \$22,602 for thirty years.

The following is a summary of the trust fund activity for the year ended December 31, 2013, relating to the Police Jury's compliance with the LDEQ agreement:

Balance, December 31, 2012	\$	912,522
Additions:		
Deposits		22,461
Investment earnings		9,682
Balance, December 31, 2013	\$	<u>944,665</u>

NOTE 12 - RETIREMENT

Substantially all employees of the Police Jury are members of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week whom are paid wholly or in part from funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 - RETIREMENT (continued)

Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 16.75% of annual covered payroll. Contributions to the System include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the Parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the year ending December 31, 2013, were \$149,163.

NOTE 13 - RISK MANAGEMENT

The Police Jury is at risk for property damage, liability, and theft which are covered by insurance policies.

NOTE 14 - FUND RECLASSIFICATION

Effective January 1, 2013, the Fire Protection Fund's fund deficit balance of (\$6,454) was reclassified from other governmental funds to a major fund because the Fire Protection Fund became a major fund.

SECTION IV

ADDITIONAL REQUIRED SUPPLEMENTAL INFORMATION

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULES

General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets

General Fund – The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road Fund – This fund accounts for funds used to maintain roads.

Ambulance Fund – This fund accounts for funds used to operate the ambulance services.

Health Unit Fund – This fund accounts for funds used to operate the health unit.

Ambulance Rededication Fund – This fund accounts for excess funds rededicated out of the Ambulance Fund for the purpose of courthouse construction.

Landfill Site Fund – This fund accounts for the operation of the Parish landfill. Revenues are provided by fees from customers dumping in the landfill.

Fire Protection Fund – This fund collects and disburses sales taxes to the Fire Protection District No. 1.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 810,914	\$ 706,103	\$ 984,052	\$ 277,949
Other taxes	236,272	275,495	278,128	2,633
Licenses and permits	62,460	60,591	60,592	-
Intergovernmental revenues:				
State funds:				
State revenue sharing	16,849	15,634	15,245	(389)
Fire insurance rebates	18,428	-	20,445	20,445
State grants	-	20,000	20,000	-
Investment income	340	285	268	(17)
Other revenues	78,099	88,992	101,334	12,342
Total revenues	<u>\$ 1,223,362</u>	<u>\$ 1,167,100</u>	<u>\$ 1,480,064</u>	<u>\$ 312,964</u>
EXPENDITURES				
General government:				
Legislative	\$ 263,789	\$ 281,837	\$ 175,350	\$ 106,487
Judicial	130,346	132,673	141,117	(8,444)
Elections	30,693	30,588	31,381	(793)
Finance and administration	262,933	282,169	275,689	6,480
Other general government	212,529	139,515	358,441	(218,926)
Public safety	137,785	125,695	130,880	(5,185)
Health and welfare	4,020	8,586	8,586	-
Culture and recreation	399	1,526	941	585
Capital outlay	-	71,855	-	71,855
Total expenditures	<u>\$ 1,042,494</u>	<u>\$ 1,074,444</u>	<u>\$ 1,122,385</u>	<u>\$ (47,941)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 180,868</u>	<u>\$ 92,656</u>	<u>\$ 357,679</u>	<u>\$ 265,023</u>
OTHER FINANCING (USES)				
Transfers - (out)	<u>\$ (301,000)</u>	<u>\$ (136,500)</u>	<u>\$ (141,336)</u>	<u>\$ (4,836)</u>
Total other financing	<u>\$ (301,000)</u>	<u>\$ (136,500)</u>	<u>\$ (141,336)</u>	<u>\$ (4,836)</u>
Net change in fund balances	\$ (120,132)	\$ (43,844)	\$ 216,343	\$ 260,187
Fund balance - beginning of year (cash basis)	<u>470,570</u>	<u>431,129</u>	<u>431,129</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 350,438</u>	<u>\$ 387,285</u>	<u>\$ 647,472</u>	<u>\$ 260,187</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

ROAD FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 531,767	\$ 610,429	\$ 598,292	\$ (12,137)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	92,872	93,500	93,500	-
Investment income	71	79	89	10
Other revenues	59,443	114,758	106,410	(8,348)
Total revenues	<u>\$ 684,153</u>	<u>\$ 818,766</u>	<u>\$ 798,291</u>	<u>\$ (20,475)</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 25,683	\$ 30,759	\$ 32,571	\$ (1,812)
Public works	1,032,173	1,127,888	1,157,152	(29,264)
Capital outlay	58,035	118,841	-	118,841
Total expenditures	<u>\$ 1,115,871</u>	<u>\$ 1,277,488</u>	<u>\$ 1,189,723</u>	<u>\$ 87,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (431,738)</u>	<u>\$ (458,722)</u>	<u>\$ (391,432)</u>	<u>\$ 67,290</u>
OTHER FINANCING SOURCES				
Transfers - in	<u>\$ 461,000</u>	<u>\$ 459,700</u>	<u>\$ 443,790</u>	<u>\$ (15,910)</u>
	<u>\$ 461,000</u>	<u>\$ 459,700</u>	<u>\$ 443,790</u>	<u>\$ (15,910)</u>
Net change in fund balances	\$ 29,262	\$ 978	\$ 52,358	\$ 51,380
Fund balance - beginning of year (cash basis)	<u>39,916</u>	<u>39,916</u>	<u>39,916</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 69,178</u>	<u>\$ 40,894</u>	<u>\$ 92,274</u>	<u>\$ 51,380</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

AMBULANCE FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	\$ 575,878	\$ 661,038	\$ 647,924	\$ (13,114)
Investment income	69	42	44	2
Total revenues	<u>\$ 575,947</u>	<u>\$ 661,080</u>	<u>\$ 647,968</u>	<u>\$ (13,112)</u>
EXPENDITURES				
General government:				
Finance and administrative	\$ 15,598	\$ 21,269	\$ 21,995	\$ (726)
Health and welfare	368,350	365,226	364,501	725
Total expenditures	<u>\$ 383,948</u>	<u>\$ 386,495</u>	<u>\$ 386,496</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 191,999</u>	<u>\$ 274,585</u>	<u>\$ 261,472</u>	<u>\$ (13,113)</u>
OTHER FINANCING (USES)				
Transfers - (out)	\$ (191,000)	\$ (266,000)	\$ (269,565)	\$ (3,565)
Net change in fund balances	\$ 999	\$ 8,585	\$ (8,093)	\$ (16,678)
Fund balance - beginning of year (cash basis)	<u>58,156</u>	<u>58,156</u>	<u>58,156</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 59,155</u>	<u>\$ 66,741</u>	<u>\$ 50,063</u>	<u>\$ (16,678)</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

HEALTH UNIT FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 161,032	\$ 74,078	\$ 201,218	\$ 127,140
Intergovernmental revenues:				
State funds:				
State revenue sharing	8,105	7,646	7,645	(1)
Investment income	820	662	760	98
Other revenues	-	265	265	-
Total revenues	<u>\$ 169,957</u>	<u>\$ 82,651</u>	<u>\$ 209,888</u>	<u>\$ 127,237</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 12,162	\$ 11,002	\$ 11,054	\$ (52)
Health and welfare	135,254	131,104	142,785	(11,681)
Capital outlay	-	5,400	-	5,400
Total expenditures	<u>\$ 147,416</u>	<u>\$ 147,506</u>	<u>\$ 153,839</u>	<u>\$ (6,333)</u>
Net change in fund balances	\$ 22,541	\$ (64,855)	\$ 56,049	\$ 120,904
Fund balance - beginning of year (cash basis)	<u>465,559</u>	<u>465,559</u>	<u>465,559</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 488,100</u>	<u>\$ 400,704</u>	<u>\$ 521,608</u>	<u>\$ 120,904</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

AMBULANCE REDEDICATION FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental				
Federal grants	\$ -	\$ 381,206	\$ 381,206	\$ -
Other state grants	-	120,700	194,260	73,560
Investment income	2	8	7	(1)
Total revenues	<u>\$ 2</u>	<u>\$ 501,914</u>	<u>\$ 575,473</u>	<u>\$ 73,559</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 24,575	\$ 44,612	\$ 44,762	\$ (150)
Principal retirement	-	832,979	832,979	-
Interest paid	-	41,721	41,721	-
Capital outlay	<u>47,974</u>	<u>797,822</u>	<u>797,822</u>	<u>-</u>
Total expenditures	<u>\$ 72,549</u>	<u>\$ 1,717,134</u>	<u>\$ 1,717,284</u>	<u>\$ (150)</u>
(DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (72,547)</u>	<u>\$ (1,215,220)</u>	<u>\$ (1,141,811)</u>	<u>\$ 73,409</u>
OTHER FINANCING SOURCES				
Funds borrowed	\$ -	\$ 1,094,650	\$ 1,094,650	\$ -
Transfers - in	73,000	59,592	-	(59,592)
Transfers - (out)	-	-	(18,635)	(18,635)
	<u>\$ 73,000</u>	<u>\$ 1,154,242</u>	<u>\$ 1,076,015</u>	<u>\$ (78,227)</u>
Net change in fund balances	\$ 453	\$ (60,978)	\$ (65,796)	\$ (4,818)
Fund balance - beginning of year (cash basis)	<u>(51,491)</u>	<u>61,192</u>	<u>49,297</u>	<u>(11,895)</u>
Fund balance - end of year (cash basis)	<u>\$ (51,038)</u>	<u>\$ 214</u>	<u>\$ (16,499)</u>	<u>\$ (16,713)</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

LANDFILL SITE FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fees, charges, and commissions	\$ 94,148	\$ 82,265	\$ 104,725	\$ 22,460
Investment income	81	24	9,705	9,681
Total revenues	<u>\$ 94,229</u>	<u>\$ 82,289</u>	<u>\$ 114,430</u>	<u>\$ 32,141</u>
EXPENDITURES				
General government				
Finance and administrative	\$ 3,550	\$ 288	\$ 286	\$ 2
Total expenditures	<u>\$ 3,550</u>	<u>\$ 288</u>	<u>\$ 286</u>	<u>\$ 2</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 90,679</u>	<u>\$ 82,001</u>	<u>\$ 114,144</u>	<u>\$ 32,143</u>
OTHER FINANCING (USES)				
Transfers - (out)	<u>\$ (90,000)</u>	<u>\$ (88,800)</u>	<u>\$ (88,800)</u>	<u>\$ -</u>
Net change in fund balances	\$ 679	\$ (6,799)	\$ 25,344	\$ 32,143
Fund balance - beginning of year (cash basis)	<u>874,819</u>	<u>890,065</u>	<u>920,241</u>	<u>30,176</u>
Fund balance - end of year (cash basis)	<u>\$ 875,498</u>	<u>\$ 883,266</u>	<u>\$ 945,585</u>	<u>\$ 62,319</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NONGAAP BASIS)

FIRE PROTECTION FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Fees, charges, and commissions	\$	\$	\$	\$
Investment income	<u>4</u>	<u>4</u>	<u>7</u>	<u>3</u>
Total revenues	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 7</u>	<u>\$ 3</u>
EXPENDITURES				
General government				
Finance and administrative	<u>\$ 3,815</u>	<u>\$ 5,461</u>	<u>\$ 5,461</u>	<u>\$ -</u>
Total expenditures	<u>\$ 3,815</u>	<u>\$ 5,461</u>	<u>\$ 5,461</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ (3,811)</u>	<u>\$ (5,457)</u>	<u>\$ (5,454)</u>	<u>\$ 3</u>
OTHER FINANCING (USES)				
Transfers - (out)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>
Net change in fund balances	<u>\$ (3,811)</u>	<u>\$ (5,457)</u>	<u>\$ (6,454)</u>	<u>\$ (997)</u>
Fund balance - beginning of year (cash basis)	<u>32,980</u>	<u>32,980</u>	<u>32,980</u>	<u>-</u>
Fund balance - end of year (cash basis)	<u>\$ 29,169</u>	<u>\$ 27,523</u>	<u>\$ 26,526</u>	<u>\$ (997)</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2013

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual data.

2. Budget Adoption and Amendments

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are advertised in the official journal. During its December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury. The budgets are then adopted during the Police Jury's regular December meeting.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes in the budgets must be approved by the Board and the grantor agencies.

3. Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION

YEAR ENDED DECEMBER 31, 2013

Budgetary Comparison Schedule (continued)

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major special revenue fund, except the Ambulance Rededication Fund, the Landfill Site Fund, and the Fire Protection Fund, in which there were no changes.

	<u>General Fund</u>	<u>Road Fund</u>	<u>Ambulance Fund</u>	<u>Health Unit Fund</u>
Net change budget basis	\$ 216,343	\$ 52,358	\$ (8,093)	\$ 56,049
Increase (decrease)				
Net adjustments for revenue accruals	(98,229)	12,072	4,722	(28,238)
Net adjustments for expenditure accruals	<u>(351)</u>	<u>31,323</u>	<u>(2,351)</u>	<u>(2,416)</u>
Net change GAAP basis	<u>\$ 117,763</u>	<u>\$ 95,753</u>	<u>\$ (5,722)</u>	<u>\$ 25,395</u>

See Independent Auditor's Report.

SECTION V

OTHER SUPPLEMENTAL INFORMATION

COMBINING
NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED DECEMBER 31, 2013

Nonmajor Special Revenue Funds

Debt Service Fund – accounts for the payment of interest and principal of long-term debt.

Drainage Districts No. 1, No. 2, and No. 3 – accounts for drainage projects within the boundaries of each respective District. A specific ad valorem tax and the related state revenue sharing in each District provide financing.

Waste Collection Fund – This fund accounts for the operation of a solid waste collection and disposal system.

Criminal Court – created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, which provided that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to Parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the Parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining at December 31 of each year be transferred to the Parish General Fund.

Library – accounts for the operation of the Tensas Parish Library financed by a specific Parish-wide ad valorem tax and the related state revenue sharing, and state grants.

Emergency Preparedness – accounts for the operation of the Parish-wide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

Economic Development – This fund accounts for economic development activities.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET - BY FUND TYPE

DECEMBER 31, 2013

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 990,980	\$ -	\$ 990,980
Receivables	255,511	-	255,511
Restricted assets	-	29,094	29,094
Due from other funds	<u>28,381</u>	-	<u>28,381</u>
Total assets	<u>\$ 1,274,872</u>	<u>\$ 29,094</u>	<u>\$ 1,303,966</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ 64,153	\$ -	\$ 64,153
Total liabilities	<u>\$ 64,153</u>	<u>\$ -</u>	<u>\$ 64,153</u>
Fund balances:			
Reserved for:			
Debt service	\$ -	\$ 29,094	\$ 29,094
Unassigned, reported in:			
Special revenue	<u>1,210,719</u>	-	<u>1,210,719</u>
Total fund balances	<u>\$ 1,210,719</u>	<u>\$ 29,094</u>	<u>\$ 1,239,813</u>
Total liabilities and fund balances	<u>\$ 1,274,872</u>	<u>\$ 29,094</u>	<u>\$ 1,303,966</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BY FUND TYPE

FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total</u>
REVENUES			
Taxes:			
Ad valorem	\$ 391,057	\$ -	\$ 391,057
Sales taxes	702,998	-	702,998
Intergovernmental revenues:			
State funds:			
State revenue sharing	18,906	-	18,906
Other state grants	97,675	-	97,675
Fees, charges, and commissions	116,421	-	116,421
Fines and forfeitures	113,119	-	113,119
Investment income	1,457	15	1,472
Other revenues	49,547	-	49,547
Total revenues	<u>\$ 1,491,180</u>	<u>\$ 15</u>	<u>\$ 1,491,195</u>
EXPENDITURES			
General government:			
Judicial	\$ 241,788	\$ -	\$ 241,788
Finance and administrative	111,517	-	111,517
Public safety	162,414	-	162,414
Public works	357,441	-	357,441
Culture and recreation	200,556	-	200,556
Economic development	246,621	-	246,621
Debt service:			
Principal retirement	-	41,000	41,000
Interest and bank charges	-	15,630	15,630
Capital outlay	105,862	-	105,862
Total expenditures	<u>\$ 1,426,199</u>	<u>\$ 56,630</u>	<u>\$ 1,482,829</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>\$ 64,981</u>	<u>\$ (56,615)</u>	<u>\$ 8,366</u>
OTHER FINANCING SOURCES (USES)			
Transfers - in	\$ 113,636	\$ 54,957	\$ 168,593
Transfers - (out)	(93,047)	-	(93,047)
Total other financing sources	<u>\$ 20,589</u>	<u>\$ 54,957</u>	<u>\$ 75,546</u>
Net change in fund balances	\$ 85,570	\$ (1,658)	\$ 83,912
Fund balances, beginning of year	<u>1,125,149</u>	<u>30,752</u>	<u>1,155,901</u>
Fund balances, end of year	<u>\$ 1,210,719</u>	<u>\$ 29,094</u>	<u>\$ 1,239,813</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2013

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Waste Collection Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Economic Development Fund	Total
ASSETS									
Cash and cash equivalents	\$ 84,028	\$ 146,937	\$ 114,936	\$ 175,156	\$ 146	\$ 298,927	\$ 19,400	\$ 151,450	\$ 990,980
Receivables	41,694	51,764	29,288	40,963	8,525	52,548	-	30,729	255,511
Due from other funds	-	-	-	16,216	-	-	-	12,165	28,381
Total assets	<u>\$ 125,722</u>	<u>\$ 198,701</u>	<u>\$ 144,224</u>	<u>\$ 232,335</u>	<u>\$ 8,671</u>	<u>\$ 351,475</u>	<u>\$ 19,400</u>	<u>\$ 194,344</u>	<u>\$ 1,274,872</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 29,624	\$ 12,259	\$ 10,263	\$ 5,514	\$ 6,493	\$ 64,153
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,624</u>	<u>\$ 12,259</u>	<u>\$ 10,263</u>	<u>\$ 5,514</u>	<u>\$ 6,493</u>	<u>\$ 64,153</u>
Fund balances:									
Committed - special revenue projects (deficit)	\$ 125,722	\$ 198,701	\$ 144,224	\$ 202,711	\$ (3,588)	\$ 341,212	\$ 13,886	\$ 187,851	\$ 1,210,719
Total fund balances	<u>\$ 125,722</u>	<u>\$ 198,701</u>	<u>\$ 144,224</u>	<u>\$ 202,711</u>	<u>\$ (3,588)</u>	<u>\$ 341,212</u>	<u>\$ 13,886</u>	<u>\$ 187,851</u>	<u>\$ 1,210,719</u>
Total liabilities and fund balances	<u>\$ 125,722</u>	<u>\$ 198,701</u>	<u>\$ 144,224</u>	<u>\$ 232,335</u>	<u>\$ 8,671</u>	<u>\$ 351,475</u>	<u>\$ 19,400</u>	<u>\$ 194,344</u>	<u>\$ 1,274,872</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Waste Collection Fund	Criminal Court Fund	Library Fund	Emergency Preparedness Fund	Economic Development Fund	Total
REVENUES									
Taxes:									
Ad valorem	\$ 47,018	\$ 59,323	\$ 34,207	\$ -	\$ -	\$ 250,509	\$ -	\$ -	\$ 391,057
Sales taxes	-	-	-	401,672	-	-	-	301,326	702,998
Intergovernmental revenues:									
State funds:									
State revenue sharing	2,328	4,420	1,076	-	-	11,082	-	-	18,906
Other state grants	-	-	-	-	-	-	97,675	-	97,675
Fees, charges, and commissions	-	-	-	-	-	-	114,074	2,347	116,421
Fines and forfeitures	-	-	-	-	113,119	-	-	-	113,119
Investment income	44	513	53	269	9	430	86	53	1,457
Other revenues	-	-	-	960	9,629	4,058	-	34,900	49,547
Total revenues	\$ 49,390	\$ 64,256	\$ 35,336	\$ 402,901	\$ 122,757	\$ 266,079	\$ 211,835	\$ 338,626	\$ 1,491,180
EXPENDITURES									
General government									
Judicial	\$ -	\$ -	\$ -	\$ -	\$ 241,788	\$ -	\$ -	\$ -	\$ 241,788
Finance and administrative	5,184	2,100	7,443	38,157	-	16,407	8,783	33,443	111,517
Public safety	-	-	-	-	-	-	162,414	-	162,414
Public works	28,582	32,127	12,825	283,907	-	-	-	-	357,441
Culture and recreation	-	-	-	-	-	200,556	-	-	200,556
Economic development	-	-	-	-	-	-	-	246,621	246,621
Capital outlay	-	-	-	-	-	14,072	91,790	-	105,862
Total expenditures	\$ 33,766	\$ 34,227	\$ 20,268	\$ 322,064	\$ 241,788	\$ 231,035	\$ 262,987	\$ 280,064	\$ 1,426,199
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	\$ 15,624	\$ 30,029	\$ 15,068	\$ 80,837	\$ (119,031)	\$ 35,044	\$ (51,152)	\$ 58,562	\$ 64,981
OTHER FINANCING SOURCES (USES)									
Transfers - in	\$ -	\$ -	\$ -	\$ -	\$ 113,636	\$ -	\$ -	\$ -	\$ 113,636
Transfers - (out)	(9,518)	(9,518)	(9,491)	(54,000)	-	-	-	(10,520)	(93,047)
Total other financing sources (uses)	\$ (9,518)	\$ (9,518)	\$ (9,491)	\$ (54,000)	\$ 113,636	\$ -	\$ -	\$ (10,520)	\$ 20,589
Net change in fund balances (deficit)									
	\$ 6,106	\$ 20,511	\$ 5,577	\$ 26,837	\$ (5,395)	\$ 35,044	\$ (51,152)	\$ 48,042	\$ 85,570
FUND BALANCES - BEGINNING									
	119,616	178,190	138,647	175,874	1,807	306,168	65,038	139,809	1,125,149
FUND BALANCES - ENDING (deficit)									
	\$ 125,722	\$ 198,701	\$ 144,224	\$ 202,711	\$ (3,588)	\$ 341,212	\$ 13,886	\$ 187,851	\$ 1,210,719

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES

AS OF DECEMBER 31, 2013

COMPENSATION PAID

The schedule of compensation paid to Police Jurors and other board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the Police Jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method Jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by state law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSR-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the District, not to exceed 36 days each year.

The board of commissioners of Gravity District No. 1 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 2 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 3 has elected to receive \$50 per diem per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

The commissioners of the library board of control receive no compensation from the library.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF COMPENSATION PAID POLICE JURORS AND OTHERS

FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Police Jurors</u>	
Woodrow W. Wiley, Jr.	\$ 24,000
William Trevillion	19,200
Roderick Webb	19,200
Emmett L. Adams, Jr.	19,200
Danny C. Clark	19,200
John "Bubba" Winn	19,200
Carl Frank Olds	19,200
Totals	<u>\$ 139,200</u>
 <u>Gravity Drainage District No. 1</u>	
Carl Frank Olds	\$ 450
Woodrow Wiley, Jr.	450
Walter Butler	375
Lionel Travers	450
Roy Smith, Sr.	225
Totals	<u>\$ 1,950</u>
 <u>Gravity Drainage District No. 2</u>	
Bill Crigler	\$ 100
Brian Kifer	50
LaVance Herring	100
Ben Burnside, Jr.	50
Totals	<u>\$ 300</u>
 <u>Gravity Drainage District No. 3</u>	
Clarence Evans	\$ 150
David Miller	150
Russell Ratcliff	150
Bobby Conner	150
Terry Mize, Jr.	100
Totals	<u>\$ 700</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
SCHEDULE OF INSURANCE COVERAGE

FOR THE YEAR ENDED DECEMBER 31, 2013

Below is a listing of insurance policies in force as of December 31, 2013:

	Policy Type	Number	Company	Coverage	Expiration
1.	General liability	H-630-3127R869	Travelers		8/1/2014
	General aggregate			\$3,000,000	
	Each occurrence limit			\$1,000,000	
	Products - completed operations			\$3,000,000	
	Damages to premises rented			\$100,000	
2.	Crime - directors	ZLP-11N17540-12-PA	Travelers		8/1/2014
	Employee theft			\$200,000	
	Forgery			\$25,000	
	Robbery			\$25,000	
3.	Workmen's compensation	WCV-0081649-5	Stonetrust		12/31/2013
	Each accident			\$1,000,000	
	Disease - each employee			\$1,000,000	
	Disease - policy limit			\$1,000,000	
4.	Property insurance	H-630-3127R869	Travelers		8/1/2014
	Safety building			\$3,400,000	
	Courthouse			\$5,025,000	
	Annex			\$602,000	
	Jail			\$562,000	
	Vehicles and equipment			\$Various	

See Independent Auditor's Report.

SECTION VI
**REPORTS ON INTERNAL
CONTROL AND COMPLIANCE**



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
 REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
 OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
 WITH GOVERNMENT AUDITING STANDARDS**

Police Jurors
 Tensas Parish Police Jury
 St. Joseph, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Tensas Parish Police Jury's basic financial statements, and have issued our report thereon dated May 30, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tensas Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tensas Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tensas Parish Police Jury's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tensas Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Tensas Parish Police Jury, others within the entity, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Silas Simmons, LLP

Natchez, Mississippi
May 30, 2014



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
 MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
 COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Police Jurors
 Tensas Parish Police Jury
 St. Joseph, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Tensas Parish Police Jury's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2013. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

Opinion on Each Major Federal Program

In our opinion, the Tensas Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of the Tensas Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine that auditing procedures that are appropriate in the circumstances for the purposes of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a deferral program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended for the use of management of the Tensas Parish Police Jury and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silas Simmons, LLP

Natchez, Mississippi
May 30, 2014

SCHEDULE OF FINDINGS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2013

SUMMARY OF AUDIT RESULTS

The following summarize the audit results in accordance with OMB Circular A-133:

1. An adverse opinion was issued on the primary government financial statements of the Tensas Parish Police Jury as of and for the year ended December 31, 2013.
2. The audit disclosed no significant deficiencies in internal control.
3. The audit disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.
4. The audit did not disclose a significant deficiency in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. Audit findings that are required to be reported in accordance with Sections 510(a) of OMB Circular A-133 are reported in this schedule.
7. The following programs were considered major for the year ended December 31, 2013:
 - U. S. Department of Homeland Security:
Emergency Operation Center (CFDA 97.001)
8. \$300,000 was the threshold used to distinguish Type A from Type B programs.
9. The Tensas Parish Police Jury did not qualify as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no current year findings in accordance with OMB Circular A-133.

FINDINGS - FINANCIAL STATEMENT AUDIT

There were no current year finding in accordance with *Government Auditing Standards*.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>MAJOR FEDERAL AWARDS</u>		
U. S. Department of Homeland Security Emergency Operations Centers	97.001	\$ 240,364
<u>OTHER FEDERAL AWARDS</u>		
USDA Community Facilities Grant	10.780	150,939
Department of Energy Energy Efficiency and Conservation Block	81.128	<u>230,267</u>
		<u>\$ 621,570</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards was prepared on the modified basis of accounting.

See Independent Accountant's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2013

1. General

The schedule of expenditures of federal awards presents the activity of all federal award programs of the Tensas Parish Police Jury. The Tensas Parish Police Jury is defined in Note 1 to the Tensas Parish Police Jury's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

2. Basis of Accounting

The schedule of expenditures of federal awards is presented using the accrual basis of accounting, which is described in Note 1 to the Tensas Parish Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the basic financial statements.

TENSAS PARISH POLICE JURY
SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2013

STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
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Section I - Internal Control and Compliance Material to the Financial Statements:

2012-1	2012	<u>Late Filing of Audit Reports</u> The Police Jury is required to submit an audit of its financial statements to the Louisiana Legislative auditor within six months of its fiscal year end. This December 31, 2012, audit was due to be filed by June 30, 2013.	Yes	This finding has been corrected.
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Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None

TENSAS PARISH POLICE JURY
CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Section I - Internal Control and Compliance Material to the Financial Statements:
None

Section II - Internal Control and Compliance Material to Federal Awards:
None

Section III - Management Letter:
None